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SURFACE FRANSPORTATION BOARD

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OF COUNSEL

November 7, 2008

Anne K. Quinlan, Esquire Acting Secretary Surface Transportation Board 395 E Street, S.W. Washington, D.C. 20423-0001

Dear Ms. Quinlan:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Partial Release, dated as of November 6, 2008, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memoranda of Lease and Assignment of Subleases previously filed with the Board under Recordation Numbers 25524-A and 25524-B, respectively.

The name and address of the party to the enclosed document are:

Lessor/Secured Party:

Siemens Financial Services, Inc.

170 Wod Avenue South

Iselin, NJ 08830

[Lessee/Debtor:

The Andersons, Inc. 480 West Dussel Drive Maumee, OH 435371 Anne K. Quinlan, Esquire November 7, 2008 Page 2

A description of the railroad equipment covered by the enclosed document is:

3 railcars RELEASED: AEX 13536, AEX 13551 and AEX 13616.

A short summary of the document to appear in the index is:

Partial Release.

Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

Robert W. Alvord

RWA/sem Enclosures

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PARTIAL RELEASE

SURFACE TRANSPORTATION BOARD

KNOW ALL MEN BY THESE PRESENTS: Siemens Financial Services, Inc. hereby releases all of its right, title and interest in and to, the railcars more specifically described as follows:

AEX 13536 AEX 13551 AEX 13616

The primary document(s) to which this PARTIAL release relates, are between Siemens Financial Services, Inc. (Lessor) and The Andersons, Inc. (Lessee), was recorded with the Surface Transportation Board, under Recordation Numbers 25524-A and 25524-B dated March 31, 2005.

IN WITNESS WHEREOF, Siemens Financial Services, Inc. has hereunto set its name, by its proper office thereunto duly authorized, this 6th day of Market 2008.

Siemens Financial Services, Inc.

By: State OF No.)

County of Modern SS

On this 6 day of 12008, personally appeared to me personally known, who, being duly sworn, did say that 16 (he/she) is the 16 limited of Siemens

Financial Services, Inc., and that said instrument was signed by authority of its board of directors, and 16 (she/he) acknowledged said instrument to be the free act and deed of said corporation.

BEFORE ME: Notary Public Expiration:

GEORGE A. ABREU
NOTARY PUBLIC OF NEW JERSEY
My Commission Expires 12-20-2008

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the
District of Columbia, do hereby certify under penalty of perjury that I have compared the
attached copy with the original thereof and have found the copy to be complete and
identical in all respects to the original document.

Dated: 11 7 08

Robert W. Alvord